

EXHIBIT “J”

**Department of the Treasury**
Internal Revenue Service
Large Business and International
IRS
2203 N Lois Avenue
Suite 500, Stop 4700
Tampa FL 33607-2384

Date:
April 1, 2019
Taxpayer ID number (last 4 digits):
7587
Taxpayer name:
Alan C. Dixon

Form number:
1040
Years:
December 31, 2015

John Anthony Castro
C/O Castro & Co., LLC
121 S Orange Avenue, 15th Floor
Orlando, FL 32801

Person to contact:
Anton Pukhaleko
Employee ID number:
1000815522
Contact telephone number:
(813) 367-8030
Contact fax number:
(888) 254-8765

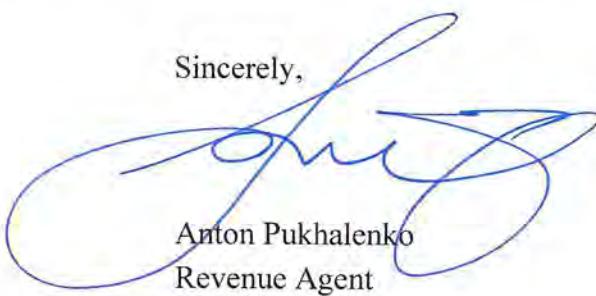
Dear John Anthony Castro:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,



Anton Pukhaleko
Revenue Agent

Enclosures:

- Letters Letter
- Reports
- Copy of Determination Letter
- Other Form 4549



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

LARGE BUSINESS AND INTERNATIONAL

April 1, 2019

Dixon, Alan C.
140 Broadway
28th floor
New York, NY 10005

RE: Dixon, Alan C.
TIN: [REDACTED] 7584
Form: 1040
Tax Year: 2015

Dear Mr. Dixon:

I am enclosing two copies of an examination report showing proposed changes to your tax for the period listed above. The statute of limitation period allowed by law for assessing additional tax on your federal tax return will expire soon. On February 22, 2019, I sent a request for your consent to extend the period for assessment with Form 872, Consent to Extend the Time to Assess Tax, and Publication 1035, Extending the Tax Assessment Period. To date I have received no response.

Consequently, we will process your case based on the proposed changes and send you a notice of deficiency. The notice normally gives you 90 days to either agree to the deficiency or file a petition with the United States Tax Court. If you petition the Tax Court, you will generally have the opportunity for a pretrial settlement. If you can't reach a settlement agreement, your case will be heard in court. If you don't file a petition during the 90-day period after you receive the notice of deficiency, we'll assess the amount on the notice of deficiency, and you'll have to pay the full amount you owe or make payment arrangements.

Sincerely,


Anton Pukhaleko
Internal Revenue Agent

Enclosures:

Examination Report (2)
Publication 3498

Form 4549-A
(Rev. March 2013)Income Tax Examination Changes
(Unagreed and Excepted Agreed)Page 1 of 2

Name and Address of Taxpayer

ALAN C DIXON
C/O Castro & Co., LLC
121 S Orange Avenue, 15th Floor
Orlando

FL 32801-3241

Taxpayer Identification Number
7587Return Form No.:
1040Person with whom
examination
changes were
discussed.Name and Title:
ALAN C DIXON

1. Adjustments to Income

Period End
12/31/2015

Period End

Period End

- a. Sch C1 - Gross Receipts or Sales
- b. Qualified dividends
- c. Itemized Deductions
- d.
- e.
- f.
- g.
- h.
- i.
- j.
- k.
- l.
- m.
- n.
- o.
- p.

2. Total Adjustments

3. Taxable Income Per Return or as Previously Adjusted

4. Corrected Taxable Income

Tax Method

Filing Status

5. Tax (See attached schedule)

6. Additional Taxes / Alternative Minimum

7. Corrected Tax Liability

8. Less	a. Foreign Tax Credit	0.00
Credits	b.	
	c.	
	d.	

9. Balance (Line 7 less total of Lines 8a thru 8d)

10. Plus	a. Net Investment Income Tax	
Other	b. Tax on Prior Year Credit	
Taxes	c.	
	d.	

11. Total Corrected Tax Liability (Line 9 plus Lines 10a thru 10d)

12. Total Tax Shown on Return or as Previously Adjusted

13. Adjustments to:

a.

b.

c.

14. Deficiency-Increase in Tax or (Overassessment - Decrease in Tax)
(Line 11 less Line 12 adjusted by Lines 13a through 13c)

15. Adjustments to Prepayment Credits-Increase (Decrease) See Attached

16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15)
(Excluding interest and penalties)

72,740.00

Form 4549-A (Rev. March 2013)		Department of the Treasury-Internal Revenue Service Income Tax Examination Changes (Unagreed and Excepted Agreed)			Page <u>2</u> of <u>2</u>
Name of Taxpayer ALAN C DIXON		Taxpayer Identification Number [REDACTED] 7587		Return Form No.: 1040	
17. Penalties/ Code Sections		Period End 12/31/2015	Period End	Period End	
a. Accuracy-IRC 6662		[REDACTED]			
b.					
c.					
d.					
e.					
f.					
g.					
h.					
i.					
j.					
k.					
l.					
m.					
n.					
18. Total Penalties		[REDACTED]			
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.					
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.					
Underpayment attributable to Tax Motivated Transactions (TMT). Interest will accrue and be assessed at 120% of underpayment rate in accordance with IRC 6621(c).		[REDACTED]			
19. Summary of Taxes, Penalties and Interest:					
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1)		72,740.00			
b. Penalties (Line 18) - computed to 03/29/2019		14,548.00			
c. Interest (IRC § 6601) - computed to 04/28/2019		12,320.32			
d. TMT Interest - computed to 04/28/2019 (on TMT underpayment)		0.00			
e. Amount due or refund - (sum of Lines a, b, c and d)		99,608.32			

Other Information:

On Form 8833 attached to your return, you claim that your Australian superannuation fund is exclusively taxable in Australia under Article 18, para. 2, of the U.S.-Australia Income Tax Treaty (Treaty). Para. 2 of Article 18 provides that "Social security payments and other public pensions paid by one of the Contracting States to an individual who is a resident of the other Contracting State or a citizen of the United States shall be taxable only in the first-mentioned State." You have neither identified nor substantiated any social security or other public pension payments that you received from Australia during tax year 2015. Accordingly, you did not receive any payments that may be eligible for a benefit under Article 18 of the Treaty.

Examiner's Signature: Name Anton Pukhalenko	Employee ID: 1000815522	Office: Tampa, FL	Date: 03/29/2019
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer ALAN C DIXON	Tax Identification Number (last 4 digits) 7587	Year/Period ended

Taxes (Form 4549 series Line 5 or Form 5278 Line 11):

2015

Tax (regular tax before credits) [REDACTED]Section 1291 [REDACTED]Total Taxes: [REDACTED]

Other Taxes (Form 4549 series Line 10 or Form 5278 Line 17):

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer ALAN C DIXON	Tax Identification Number (<i>last 4 digits</i>) 7587	Year/Period ended

Adjustment(s) to Prepayment Credit(s) Subject to
Deficiency (Form 4549 series Line 13a or Form
5278 Line 20a):

2015

Total Adjustment Amount:

Adjustment(s) to Prepayment Credit(s) Not
Subject to Deficiency (Form 4549 series Line 15
or Form 5278 Line 22):

2015

Other prepayment credits



Total Adjustment Amount:



Form 5278 (Rev. June 2011)	Statement - Income Tax Changes		Schedule
1. Name(s) of taxpayer(s) ALAN C DIXON		2. <input type="checkbox"/> Notice of Deficiency <input type="checkbox"/> Other <input type="checkbox"/> Settlement Computation	
3. Taxpayer Identification Number [REDACTED] 7587	4. Form number 1040	5. Docket number [REDACTED]	6. Office symbols
Tax Year(s) Ended			
7. Adjustments to income		Year: 12/31/2015	
a. Sch C1 - Gross Receipts or Sales		[REDACTED]	
b. Qualified dividends		[REDACTED]	
c. Itemized Deductions		[REDACTED]	
d.		[REDACTED]	
e.		[REDACTED]	
f.		[REDACTED]	
g.		[REDACTED]	
h.		[REDACTED]	
8. Total adjustments		[REDACTED]	
9. Taxable income as shown in			
<input type="checkbox"/> Preliminary letter dated _____		[REDACTED]	
<input type="checkbox"/> Notice of deficiency dated _____		[REDACTED]	
<input type="checkbox"/> Return as filed		[REDACTED]	
10. Taxable income as revised			
11. Tax (See attached schedule)		[REDACTED]	
Tax Method _____ Filing Status _____		[REDACTED]	
12. Alternative tax, if applicable			
13. Alternative minimum tax (Starting in tax year 2000)			
14. Corrected tax liability - (lesser of line 11 or 12 plus line 13)		[REDACTED]	
15. Less credits		a. Foreign Tax Credit b. c.	[REDACTED]
16. Balance - (line 14 less total of lines 15a - 15c)		[REDACTED]	
17. Plus other taxes		a. Net Investment Income Tax b. Tax on Prior Year Credit c.	[REDACTED]
18. Total corrected tax liability - (line 16 plus lines 17a - 17c)		[REDACTED]	
19. Total tax shown on return or as previously adjusted		[REDACTED]	
20. Adjustments: increase or (decrease) to:		a. b. c.	[REDACTED]
21. Deficiency - Increase in tax (overassessment - decrease in tax) (line 18 less line 19 adjusted by lines 20a - 20c)		[REDACTED]	
22. Adjustments to prepayment credits - Increase (decrease) See Attached		[REDACTED]	
23. Balance due or (Overpayment) excluding interest and penalties (line 21 adjusted by line 22)		[REDACTED]	
24. Penalties and/or Additions to Tax (listed below)		[REDACTED]	
Accuracy-IRC 6662			

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer ALAN C DIXON	Tax Identification Number (last 4 digits) 7587	Year/Period ended

Taxes (Form 4549 series Line 5 or Form 5278 Line 11):

2015

Tax (regular tax before credits) 

Section 1291 

Total Taxes: 

Other Taxes (Form 4549 series Line 10 or Form 5278 Line 17):

Name of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	████████ 7587	Total
		20.00.00

2015 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income before exemptions;
otherwise, enter adjusted gross income
2. Total adjustment and preferences (excluding any NOL deduction)
3. Net operating loss deduction
4. Alternative tax net operating loss deduction
5. Alternative minimum taxable income (combine lines 1 thru 4)
6. Exemption amount
7. Subtract line 6 from line 5 (if zero or less, enter zero)
8. If capital gains are reported, use the amount from line 29 of the continuation page
(If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead)
All others, multiply line 7 by 28% and subtract \$ 3,708 from the result
9. Alternative minimum tax foreign tax credit
10. Tentative minimum tax (line 8 less line 9)
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment
(if Schedule J was used to figure tax, use the refigured
amount for line 44 of Form 1040 without using Schedule J)
12. Alternative minimum tax

Exemption Worksheet (line 6 above)

- A. Exemption amount based on filing status
- B. Alternative minimum taxable income
- C. Enter amount based on filing status
- D. Subtract line C from line B
- E. Multiply line D by 25%
- F. Subtract line E from line A (if zero or less, enter zero)

Name of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	7587	Total 20.00.00

2015 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7
(If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)
2. Amount from line 6 Qualified Dividends and Capital Gain Tax Worksheet
or line 13 Schedule D Tax Worksheet (refigured for AMT)
3. Amount from Schedule D line 19 (refigured for AMT)
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of
the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)
5. Smaller of line 1 or line 4
6. Subtract line 5 from line 1
7. Multiply line 6 by 28% and subtract \$ 3,708 from the result
8. Enter amount based on filing status
9. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from
line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax).
If neither worksheet applies, use taxable income (but not less than zero).
If Form 2555 was filed, see instructions
10. Subtract line 9 from line 8 (if zero or less, enter zero)
11. Smaller of line 1 or line 2
12. Smaller of line 10 or line 11; This amount is taxed at 0%.
13. Subtract line 12 from line 11
14. Enter amount based on filing status
15. Amount from line 10
16. Amount from line 7 Qualified Dividends and Capital Gain Tax Worksheet or amount from
line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax).
If neither worksheet applies, use taxable income (but not less than zero).
If Form 2555 was filed, see instructions
17. Add lines 15 and 16
18. Subtract line 17 from line 14 (if zero or less, enter zero)
19. Smaller of line 13 or line 18
20. Multiply line 19 by 15%
21. Add lines 12 and 19
22. Subtract line 21 from line 11
23. Multiply line 22 by 20%
24. Add lines 6, 21, and 22
25. Subtract line 24 from line 1
26. Multiply line 25 by 25%
27. Total of lines 7, 20, 23, and 26
28. Multiply line 1 by 28% and subtract \$ 3,708 from the result
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report

Name of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	7587	Total 20.00.00

2015 - Form 8960 - Net Investment Income Tax

1. Total investment income as filed
2. Adjustments to total investment income
3. Total investment income (combine lines 1 and 2)
4. Total deductions and modifications as filed
5. Adjustments to total deductions and modifications
6. Total deductions and modifications (combine lines 4 and 5; no less than 0.00)
7. Net investment income (subtract line 6 from line 3; no less than 0.00)
8. Modified adjusted gross income
9. Threshold based on filing status
10. Subtract line 9 from line 8 (no less than 0.00)
11. Smaller of line 7 or line 10
12. Net investment income tax (multiply line 11 by .038)

Name of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	7587	Total
		20.00.00

2015 - Qualified Dividends and Capital Gain Tax Worksheet

1. Enter the taxable income from Form 1040, line 43, or the amount from Foreign Earned Income Tax Worksheet, line 3, if filing Form 2555 or 2555-EZ
2. Enter the qualified dividends from Form 1040, line 9b
3. If filing Schedule D, enter the smaller line 15 or line 16 of Schedule D, but do not enter less than -0-. Otherwise, enter the amount from Form 1040, line 13
4. Add lines 2 and 3
5. If filing Form 4952, enter the amount, if any, from line 4g of Form 4952. Otherwise, enter -0-
6. Subtract line 5 from line 4. If zero or less, enter -0-
7. Subtract line 6 from line 1. If zero or less, enter -0-
8. Enter:
 - \$ 37,450 if single or married filing separately;
 - \$ 74,900 if married filing jointly or qualifying widow(er); or
 - \$ 50,200 if head of household
9. Enter the smaller of line 1 or line 8
10. Enter the smaller of line 7 or line 9
11. Subtract line 10 from line 9. This amount is taxed at 0%
12. Enter the smaller of line 1 or line 6
13. Enter the amount from line 11
14. Subtract line 13 from line 12
15. Enter:
 - \$ 413,200 if single;
 - \$ 232,425 if married filing separately;
 - \$ 464,850 if married filing jointly or qualifying widow(er); or
 - \$ 439,000 if head of household
16. Enter the smaller of line 1 or line 15
17. Add lines 7 and 11
18. Subtract line 17 from line 16. If zero or less, enter -0-
19. Enter the smaller of line 14 or line 18
20. Multiply line 19 by 15% (.15)
21. Add lines 11 and 19
22. Subtract line 21 from line 12
23. Multiply line 22 by 20% (.20)
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet
25. Add lines 20, 23, and 24
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet
27. Tax on all taxable income. Enter the smaller of line 25 or line 26

Also include this amount on Form 1040, line 44, or
Foreign Earned Income Tax Worksheet, line 4, if applicable

Name of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	7587	Total
		20.00.00

2015 - PERSONAL EXEMPTION WORKSHEET

1. Multiply \$4,000 by the total number of exemptions claimed

2. Adjusted gross income

3. Limitation based on filing status

NOTE: If line 2 is not greater than line 3, STOP:

enter amount from line 1 on line 8 below

4. Subtract line 3 from line 2

If line 4 is less than zero or more than \$122,500 (\$61,250 if married filing separately),
then STOP; enter 0.00 on line 8

5. Divide line 4 by \$2,500 (\$1,250 if married filing separately)

(If result is not a whole number, increase to next whole number)

6. Multiply line 5 by 2% and enter the result as a decimal

7. Multiply line 1 by line 6

8. Deduction for exemptions

(subtract line 7 from line 1; or amount from line 1 or 0.00, if applicable)

Name of Taxpayer: ALAN C DIXON
 Identification Number: [REDACTED] 7587

Total

Page of
 Tax Period Ending: 12/31/2015

Accuracy-Related Penalties under IRC 6662

20 Percent Penalty -- Internal Revenue Code Section 6662(a)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Negligence or disregard of rules or regulations;
- (2) Substantial understatement of income tax;
- (3) Substantial valuation misstatement (overstatement);
- (4) Transaction lacking economic substance.

Therefore, an addition to tax is imposed as provided by Section 6662(a) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	72,740.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 40% Section 6662 penalty issues	0.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which Section 6662(a) applies (Line 1 less the sum of lines 2, 3, and 4)	72,740.00
6. Applicable penalty rate	20.00%
7. Section 6662(a) accuracy-related penalty (Line 5 times line 6)	14,548.00
8. Less: Previously assessed/previiously agreed Section 6662(a) penalty	0.00
9. Total section 6662(a) accuracy-related penalty (Line 7 less line 8)	<u><u>14,548.00</u></u>

40 Percent Penalty -- Internal Revenue Code Section 6662(h); 6662(i); 6662(j)

It has been determined that the underpayment of tax shown on line 5 below is attributable to one or more of the following:

- (1) Gross valuation misstatement (overstatement);
- (2) Non-disclosed transaction lacking economic substance;
- (3) Undisclosed foreign financial assets.

Therefore, an addition to tax is imposed as provided by Section 6662(h); 6662(i); or 6662(j) of the Internal Revenue Code.

1. Total underpayment, excluding underpayment attributable to Section 6662A and/or Section 6676 penalty issues, if any	72,740.00
2. Less: Underpayment attributable to non-penalty issues	0.00
3. Less: Underpayment attributable to 20% Section 6662 penalty issues	72,740.00
4. Less: Underpayment attributable to civil fraud penalty issues	0.00
5. Underpayment to which 40% Section 6662 penalty applies (Line 1 less the sum of lines 2, 3, and 4)	0.00
6. Applicable penalty rate	40.00%
7. 40% Section 6662 accuracy-related penalty (Line 5 times line 6)	0.00
8. Less: Previously assessed/previiously agreed 40% Section 6662 penalty	0.00
9. Total 40% section 6662 accuracy-related penalty (Line 7 less line 8)	<u><u>0.00</u></u>

Name of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	████████7587	Total
		20.00.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.IRS.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Name Of Taxpayer:	ALAN C DIXON	03/29/2019
Identification Number:	7587	Total
		20.00.00

2015 TAX YEAR INTEREST COMPUTATION

Interest computed to	04/28/2019
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Total Tax Deficiency	\$72,740.00
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Plus Penalties*

Failure to File - IRC 6651	\$.00
Accuracy Related Penalty - IRC 6662	\$14,548.00
Accuracy Related Penalty - IRC 6662A	\$.00
Civil Fraud - IRC 6663	\$.00
Manually Computed Penalty	\$.00

Total Penalties Subject to Interest	<u>\$14,548.00</u>
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Tax Deficiency and Penalties Subject to Interest	<u>\$87,288.00</u>
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Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2016--12/31/2016	260	4%	\$2,219.39
Compound	01/01/2017--12/31/2017	365	4%	\$3,652.66
Compound	01/01/2018--03/31/2018	90	4%	\$923.33
Compound	04/01/2018--12/31/2018	275	5%	\$3,611.59
Compound	01/01/2019--04/28/2019	118	6%	\$1,913.35

Total Interest	<u>\$12,320.32</u>
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Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

Name of Taxpayer:	ALAN C DIXON	Total	03/29/2019
Identification Number:	7587		20.00.00

2015 - SCHEDULE A - ITEMIZED DEDUCTIONS

	PER RETURN	PER EXAM	ADJUSTMENT
1. Medical, dental and insurance premiums	0.00	0.00	0.00
2. 10.0% of adjusted gross income			
3. Net medical and dental expenses			
4. Taxes			
5. Home interest expense	0.00	0.00	0.00
6. Qualified mortgage insurance premiums	0.00	0.00	0.00
7. Investment interest	0.00	0.00	0.00
8. Other interest expense	0.00	0.00	0.00
9. Total interest expense	0.00	0.00	0.00
10. Contributions	0.00	0.00	0.00
11. Casualty and theft losses	0.00	0.00	0.00
12. Miscellaneous deductions	0.00	0.00	0.00
13. 2% of adjusted gross income			
14. Excess miscellaneous deductions	0.00	0.00	0.00
15. Other miscellaneous deductions	0.00	0.00	0.00
16. Total itemized deductions (Sum of lines 3, 4, 9, 10, 11, 14, and 15 less any applicable limitation)			

ITEMIZED DEDUCTIONS WORKSHEET - PER EXAM

- A Total of lines 3, 4, 9, 10, 11, 14, and 15 above
- B Total of lines 3, 7, and 11, (plus any gambling and casualty or theft losses on line 15 above)
- C Line A less line B
- D Multiply the amount on line C by 80%
- E Adjusted gross income
- F Itemized deduction limitation based on filing status
- G Line E less line F
- H Multiply the amount on line G by 3%
- I Enter the smaller of line D or line H
- J Total itemized deductions
(Line A less line I, entered on line 16 per exam column above)